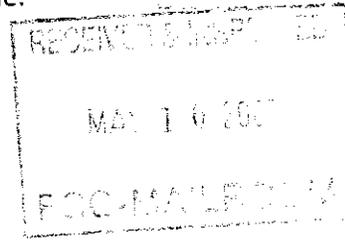




C6B-CC-0721

JUN 04 2007

A Production of PCM Media Group, Inc.
7010 Royal Hunt Drive
Panama City Beach, FL 32407



Federal Communications Commission
445 12th Street SW
Washington, DC 20554

Attn: Media Bureau

Re: REQUEST FOR EXEMPTION FROM COMMISSION'S CLOSED CAPTIONING RULES

The Source One Television show, a TV program owned and operated by PCM Media Group, Inc. of Panama City Beach, FL submits this petition requesting exemption from the closed captioning requirements under Section 79.1 of the Commission's rules, as compliance at this time would create an undue burden upon the organization.

PCM Media Group, Inc. began as a show-support organization furnishing advertising relationships between advertising agencies and Christian Television shows since August of 2006. In February 2007, PCM Media Group began pre-production planning for Source One TV which begins broadcasting in May 2007. Source One Television is a news-based television program covering the latest developments in the faith-based music industry. The program is produced both in-house and on-location at Christian music events.

Due to the infancy of the organization, PCM Media Group, Inc. has obtained zero dollars in revenue received (approx \$100 in accounts receivable) and has thus not yet obtained a bank account (see attached IRS 1120 form). All of the financing for the organization and TV show has come from the personal investment of its founder, Paul C. Matadeen who reported a total of \$ 16,136 in total income for 2006 (see attached IRS 1040A form).

Initial market research has put the expected initial revenue per month for the broadcast of Source One TV at \$2400 a month. At best, closed captioning for the show will cost \$ 700 a month (at \$175 per show), thus costing approximately 30% of each show's total revenue. This is hardly enough revenue to break even on this venture.

We have worked very hard to find program and closed caption sponsors, however that effort has been with little success. The only way we are able to air this show is by a barter deal with Christian networks in which no cost is associated with our airtime. Production and editing are done by freelance workers and by my self in-house.

We hope to obtain closed captioning within the next 2 years, which will enable us to provide this service at that time.

In conclusion, we are filing this petition at this late date because we were unaware that this regulation applied to the avenues for which this show were to be distributed. We appreciate your consideration as to the undue burden for which the costs of closed captioning would pose. We believe it could, in fact, stop the production of this show.

Sincerely,

Paul C. Matadeen
Chief Executive Officer
PCM Media Group, Inc.

(314) 754-8825



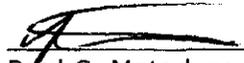
A Production of PCM Media Group, Inc.
7010 Royal Hunt Drive
Panama City Beach, FL 32407

AFFIDAVIT

I, **Paul C. Matadeen**, as Chief Executive Officer of PCM Media Group, Incorporated of Panama City Beach, Florida, by my signature affixed to this document do hereby make the following statement of fact affirm:

All of the documents that I have submitted to the FCC for the petition concerning closed captioning exemption are accurate and true to the best of my knowledge and belief.

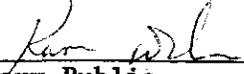
I know affix my signature to these affirmations:



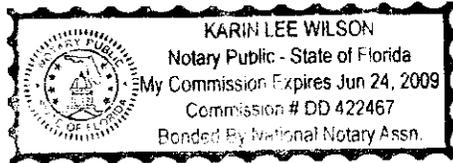
Paul C. Matadeen
Chief Executive Officer
PCM Media Group, Inc.

State of Florida
County of Bay

Before me personally appeared Paul C Matadeen who has produced FL DL as identification, on this 5th day of May 2007.



Notary Public



copy number 15

OMB No. 1545-0123

1120

U.S. Corporation Income Tax Return

2006

Form Department of the Treasury Internal Revenue Service

For calendar year 2006 or tax year beginning 1 January, 2006, ending 31 December, 20 06

See separate instructions.

A Check if: 1 Consolidated return, 2 Personal holding co., 3 Personal service corp., 4 Schedule M-3 required. B Employer identification number 20 5427690. C Date incorporated August 2006. D Total assets \$ 0.

E Check if: (1) Initial return, (2) Final return, (3) Name change, (4) Address change

Table with 11 rows (1a-11) for Income. 1a Gross receipts or sales 0, b Less returns and allowances 0, c Bal 0. 2 Cost of goods sold, 3 Gross profit, 4 Dividends, 5 Interest, 6 Gross rents, 7 Gross royalties, 8 Capital gain net income, 9 Net gain or (loss), 10 Other income, 11 Total income 0.

Table with 12-29 rows for Deductions. 12 Compensation of officers, 13 Salaries and wages, 14 Repairs and maintenance, 15 Bad debts, 16 Rents, 17 Taxes and licenses, 18 Interest, 19 Charitable contributions, 20 Depreciation, 21 Depletion, 22 Advertising, 23 Pension, 24 Employee benefit programs, 25 Domestic production activities deduction, 26 Other deductions, 27 Total deductions 0, 28 Taxable income before net operating loss deduction 0, 29 Less: a Net operating loss deduction 0, b Special deductions 0, 29c 0.

Table with 30-36 rows for Tax and Payments. 30 Taxable income 0, 31 Total tax 0, 32a 2005 overpayment 0, 32b 2006 estimated tax payments 0, 32c 2006 refund applied 0, 32d Bal 0, 32e Tax deposited 0, 32f Credits 0, 32g Credit for federal telephone excise tax 0, 33 Estimated tax penalty 0, 34 Amount owed 0, 35 Overpayment 0, 36 Enter amount from line 35 you want: Credited to 2007 estimated tax 0, Refunded 0.

Sign Here: Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge. Signature of officer: [Signature], Date: 5/3/07, Title: President.

May the IRS discuss this return with the preparer shown below (see instructions)? Yes No

Paid Preparer's Use Only: Preparer's signature, Date, Check if self-employed, Preparer's SSN or PTIN, Firm's name (or yours if self-employed), address, and ZIP code, EIN, Phone no.

Label (See page 18.) Use the IRS label. Otherwise, please print or type.	L A B E L H E R E	Your first name and initial PAUL C.	Last name MATADEEN JR	OMB No. 1545-0074	
		If a joint return, spouse's first name and initial	Last name	Your social security number XXXXXXXXXX	
	Home address (number and street). If you have a P.O. box, see pg 18. 7010 ROYAL HUNT DRIVE			Apt. no.	You must enter ▲ your SSN(s) above. ▲
	City, town or post office, state, and ZIP code. If you have a foreign address, see pg 18. PANAMA CITY BEACH FL 32407-0000				Checking a box below will not change your tax or refund.

Presidential Election Campaign ▶ Check here if you, or your spouse if filing jointly, want \$3 to go to this fund (see page 18) ▶ You Spouse

Filing status
Check only one box.

1 <input checked="" type="checkbox"/> Single	4 <input type="checkbox"/> Head of household (with qualifying person). (See page 19.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶ _____
2 <input type="checkbox"/> Married filing jointly (even if only one had income)	5 <input type="checkbox"/> Qualifying widow(er) with dependent child (See page 20)
3 <input type="checkbox"/> Married filing separately. Enter spouse's SSN above and full name here. ▶ _____	

Exemptions

6a Yourself. If someone can claim you as a dependent, do not check box 6a

b Spouse

c Dependents:		(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> if qualifying child for child tax credit (see pg 21)	No. of children on 6c who:
(1) First Name	Last Name				<input type="checkbox"/> lived with you <input type="checkbox"/> did not live with you due to divorce or separation (see page 22)
					0
					0
					0
					0
					0
d Total number of exemptions claimed					1

Income	7 Wages, salaries, tips, etc. Attach Form(s) W-2.	7	16136	
Attach Form(s) W-2 here. Also attach Form(s) 1099-R if tax was withheld.	8a Taxable interest. Attach Schedule 1 if required.	8a		
	b Tax-exempt interest. Do not include on line 8a.	8b		
	9a Ordinary dividends. Attach Schedule 1 if required.	9a		
	b Qualified dividends (see page 25).	9b		
	10 Capital gain distributions (see page 25).	10		
	11a IRA distributions.	11a	11b Taxable amount (see page 25).	11b
	12a Pensions and annuities.	12a	12b Taxable amount (see page 26).	12b
	13 Unemployment compensation, Alaska Permanent Fund dividends, and jury duty pay.			13
	14a Social security benefits.	14a	14b Taxable amount (see page 28).	14b
	15 Add lines 7 through 14b (far right column). This is your total income.	▶ 15		16136
Adjusted gross income	16 Penalty on early withdrawal of savings (see page 28)	16		
	17 IRA deduction (see page 28).	17		
	18 Student loan interest deduction (see page 31).	18	1336	
	19 Jury duty pay you gave your employer (see page 31).	19		
	20 Add lines 16 through 19. These are your total adjustments.	20		1336
21 Subtract line 20 from line 15. This is your adjusted gross income.	▶ 21		14800	

Tax, credits, and payments

22 Enter the amount from line 21 (adjusted gross income) 22 14800

23a Check if: [] You were born before January 2, 1942. [] Blind Total boxes checked [] [] Spouse was born before January 2, 1942. [] Blind checked 23a []

b If you are married filing separately and your spouse itemizes deductions, see page 32 and check here 23b []

Standard Deduction for:
- People who checked any box on line 23a or 23b or who can be claimed as a dependent. see page 32.
- All others
- Single or Married filing separately. \$5,150
- Married filing jointly or Qualifying widower. \$10,300
- Head of household \$7,550

24 Enter your standard deduction (see left margin) 24 5150

25 Subtract line 24 from line 22. If line 24 is more than line 22, enter -0-. 25 9650

26 If line 22 is over \$112,875 or you provided housing to a person displaced by Hurricane Katrina, see page 32. Otherwise, multiply \$3,300 by the total number of exemptions claimed on line 6d. 26 3300

27 Subtract line 26 from line 25. If line 26 is more than line 25, enter -0-. This is your taxable income. 27 6350

28 Tax, including any alternative minimum tax (see page 32). 28 638

29 Credit for child and dependent care expenses. Attach Schedule 2. 29

30 Credit for the elderly or the disabled. Attach Schedule 3. 30

31 Education credits. Attach Form 8863. 31

32 Retirement savings contributions credit. Attach Form 8880. 32

33 Child tax credit (see page 37). Attach Form 8901 if required. 33

34 Add lines 29 through 33. These are your total credits. 34

35 Subtract line 34 from line 28. If line 34 is more than line 28, enter -0-. 35 638

36 Advance earned income credit payments from Form(s) W-2, box 9. 36

37 Add lines 35 and 36. This is your total tax. 37 638

38 Federal income tax withheld from Forms W-2 and 1099. 38 1490

39 2006 estimated tax payments and amount applied from 2005 return. 39

40a Earned income credit (EIC). 40a
b Nontaxable combat pay election. 40b

41 Additional child tax credit. Attach Form 8812. 41

42 Credit for federal telephone excise tax paid. Attach Form 8913 if required. 42

43 Add lines 38, 39, 40a, 41, and 42. These are your total payments. 43 1490

Refund

44 If line 43 is more than line 37, subtract line 37 from line 43. This is the amount you overpaid. 44 852
45a Amount of line 44 you want refunded to you. If form 8888 is attached, check here [] 45a 852

Direct deposit? See page 53 and fill in 45b, 45c, and 45d or Form 8888

b Routing number [] c Type: [X] Checking [] Savings

d Account number []

46 Amount of line 44 you want applied to your 2007 estimated tax. 46

Amount you owe

47 Amount you owe. Subtract line 43 from line 37. For details on how to pay, see page 54. 47

48 Estimated tax penalty (see page 54). 48

Third Party designee

Do you want to allow another person to discuss this return with the IRS (see page 55)? [] Yes Complete the following [] No

Designee's name [] Phone no. [] Personal identification number (PIN) []

Sign here

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and accurately list all amounts and sources of income I received during the tax year. Declaration of preparer (other than the taxpayer) is based on all information of which the preparer has any knowledge.

Joint return? See page 18. Keep a copy for your records

Your signature [] Date 04/18/07 Your occupation REPORTER Daytime phone number 314-754-8825
Spouse's signature. If a joint return, both must sign. [] Date [] Spouse's occupation []

Paid preparer's use only

Preparer's Signature [] Date 04/18/07 Check if self-employed [] Preparer's SSN or PTIN []
Firm's name (or yours if self-employed), address, and ZIP code [] EIN [] Phone no. []

Student Loan Interest Deduction Worksheet -- Line 33

Keep for Your Records

Before you begin:

- Figure any amount on Form 1040, line 34, and any write-in adjustments to be entered on the dotted line next to line 36 (see the instructions for line 36 on page 34).
- Be sure you have read the **Exception** above to see if you can use this worksheet instead of Pub. 970 to figure your deduction.

1. Enter the total interest you paid in 2006 on qualified student loans (see above). Do not enter more than \$2,500	1.		1336
2. Enter the amount from Form 1040, line 22	2.	16136	
3. Enter the total of the amounts from Form 1040, line 23 through 32, line 34, and any write-in adjustments you entered on the dotted line next to line 36	3.		
4. Subtract line 3 from line 2	4.	16136	
5. Enter the amount shown below for your filing status.			
• Single, head of household, or qualifying widow(er) - \$50,000	}	5.	50000
• Married filing jointly - \$105,000			
6. Is the amount on line 4 more than the amount on line 5?			
<input checked="" type="checkbox"/> No. Skip lines 6 and 7, enter -0- on line 8, and go to line 9.			
<input type="checkbox"/> Yes. Subtract line 5 from line 4	6.		
7. Divide line 6 by \$15,000 (\$30,000 if married filing jointly). Enter the result as a decimal (rounded to at least three places). If the result is 1.000 or more, enter 1.000	7.		
8. Multiply line 1 by line 7	8.		
9. Student loan interest deduction. Subtract line 8 from line 1. Enter the result here and on Form 1040, line 33. Do not include this amount in figuring any other deduction on your return (such as on Schedule A, C, E, etc.)	9.		1336